

LESHNER, FRANCHINO & COMPANY LLP

Certified Public Accountants

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January 31, 2013

Via Federal Express 7946 5973 9445

Ms. Alexandra Broomhead Federal Election Commission Reports Analysis Division 999 E Street NW Washington, DC 20463

Re: Liberty & Prosperity PAC

C00492538

Dear Ms. Bronmhead:

We are in receipt of your notice dated January 28, 2013, a copy of which is enclosed, regarding our Schedule B contributions to the National Republican Congressional Committee in excess of \$30,800 in a calendar year for the above-referenced PAC.

The two \$15,000 contributions made in September 2012 should have been allocated to the NRCC Recount Fund. Therefore, we have amended our report to reflect that those two contributions were for a separate entity. Additionally, we had to void the check issued on September 7, 2012 as it had been lost and we placed a stop payment on it. We have sent a letter to Jessica Furst of the NRCC to confirm our contributions to the NRCC Recount Fund and a copy of that letter is attached. Also attached is a copy of our stop payment request for the September 7, 2012 \$15,000 check.

We hope that this explanation satisfies this matter. If you need any further information, please do not hesitate to advise.

Kindly acknowledge receipt of this letter by signing the copy and returning same in the enclosed self-addressed stamped envelope provided for your convenience.

Yours truly,

Warren J. Leshner

WJL:mm Enclosures